

2008 Equivalent State Equalized Value (SEV) Report

Issued under authority of Public Act 206 of 1893.

Name of Assessing Officer	Certification Number
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Governmental Unit Name (Include County)	A Total Ad Valorem Commercial/ Industrial SEV	B Total IFT Roll Equivalent SEV	C Total Equivalent Commerical/ Industrial SEV of All Other Specific Rolls	D Total Equivalent Commercial/ Industrial SEV (From Ad Valorem and Specific Rolls)	E Total Ad Valorem SEV	F Total Equivalent SEV of All Specific Rolls	G Total Equivalent SEV (From Ad Valorem and Specific Rolls)
Grand Totals							

I certify that the above information is true and accurate to the best of my knowledge.

Assessing Officer Signature	Date
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Instructions for Form 4620, Equivalent State Equalized Value (SEV) Report

General Instructions

Michigan Compiled Law (MCL) 211.10f states that "if a local assessing district does not have an assessment roll that has been certified by a qualified certified assessing officer, ... the state tax commission shall assume jurisdiction over the assessment roll and provide for the preparation of a certified roll." Additionally, State Assessors Board Administrative Rule 211.437(5) states that "An individual assessing officer who is certified at level 1, level 2, or level 3 shall not assess, in total, property with state equalized values in excess of that which is annually determined by the board to be maximum equalized values for a unit requiring a level 1, level 2, or level 3 certified assessor respectively." Information from the Equivalent State Equalized Value (SEV) Report will be used to determine whether an assessing officer has exceeded his or her certification authority with respect to Administrative Rule 211.437(5). Line-by-line instructions for completion of this form are provided below. **This form is due by May 1 each year. In the event that one or more of the units of government listed on the form is affected by a County or State equalization factor, the assessing officer who certified the value of the unit(s) must submit a revised version of this form by May 30.** The revised version is to contain final SEV figures for the unit(s) after application of the factor(s). This form is to be filed with the State Tax Commission.

Name of Assessing Officer

Enter the name of the assessing officer who had responsibility for certifying value for the unit(s) of government to be listed on the form. This is the assessor of record for the local unit(s) to be listed on the form and/or the equalization director for the County or Counties to be listed on the form.

Certification Number

Enter the assessor certification number of the assessing officer who had responsibility for certifying value for the unit(s) of government to be listed on the form.

Governmental Unit Name

Enter the name of each governmental unit for which the assessing officer had responsibility for certifying value for the current tax year. If the governmental unit is a City or Township, include the name of the County where that City or Township is located (e.g., City of Mason, Ingham County). **All** units of government for which the assessing officer certified value for the current year must be included on the form.

Column A

Enter the SEV of commercial and industrial property from the ad valorem roll (for each unit of government listed on the form). Include both real and personal property, including utility personal property. Also include the SEV of property assessed under MCL 211.181 (i.e., Act 189 roll property) that is classified commercial or industrial.

Column B

Industrial facility tax (IFT) roll property is not subject to equalization. Enter the total equivalent SEV of all IFT property. Include both real and personal property from the IFT roll.

Column C

Enter the total equivalent SEV of commercial and industrial property from all other specific rolls. Do not include value in column C for property assessed on the Act 189 roll or for property assessed on the IFT roll.

Column D

Add the values for columns A through C and enter the sum in column D.

Column E

Enter the total ad valorem SEV. Include all real and personal property assessed on the ad valorem roll. Also include the total SEV of property assessed on the Act 189 roll.

Column F

Enter the total equivalent SEV of all specific rolls, except for the Act 189 roll. Include both real and personal property. Include the total equivalent SEV of the IFT roll.

Column G

Add the values for columns E and F and enter the sum in column G.

Grand Totals (All Units)

Add the figures vertically in columns D and G to obtain grand totals for the report.

Assessing Officer Signature

The assessing officer who certified value for the unit(s) of government listed on the form must sign the form.

Date

Enter the date the form was signed.

Mailing Address

State Tax Commission
P.O. Box 30471
Lansing, MI 48909